

# **Exhibit 32**

**Internal Revenue Service  
TE/GE Employee Plans**

Date: FEBRUARY 03, 2020

Amy A. Null  
Wilmer Cutler Pickering Hale and Dorr, LLP  
60 State Street  
Boston, MA 02109

**Department of the Treasury**

850 Trafalgar Court; TE/GE: EP 7654  
Maitland, FL 32751

Taxpayer Name:  
RJM Capital, LLC  
Taxpayer Identification Number:  
26-0566132  
Form Number:  
5500-EZ  
Year(s):  
December 31, 2016  
Person to Contact/ID Number:  
Sharon Petshaft / 06-03467  
Contact Telephone Number:  
(203) 492-8622  
Contact Fax Number:  
(855) 256-3264

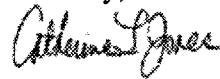
Dear Ms. Null:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,



Catherine L. Jones  
Director, EP Examinations

Enclosures:

- Letter(s)
- Report(s)
- Copy of Determination Letter
- Other

**Internal Revenue Service**  
**Tax Exempt and Government Entities Division**  
TE/GE Employee Plans  
850 Trafalgar Court; TE/GE: EP 7654  
Maitland, FL 32751

**Department of the Treasury**

Date: **FEBRUARY 03, 2020**

Richard J. Markowitz  
RJM Capital, LLC

**Redacted - PII**

Taxpayer Identification Number:  
26-0566132  
Form Number:  
5500-EZ  
Name of Plan:  
RJM Capital Pension Plan  
Plan Number:  
001  
Plan Year(s) Ended:  
December 31, 2016

Person to Contact/ID Number:  
Sharon Petshaft / 06-03467  
Contact Telephone Number:  
(203) 492-8622

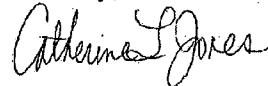
Dear Mr. Markowitz:

Our recent examination of your return(s) for the above year(s) shows no change is necessary in the information reported. We are pleased to inform you that we have accepted the return(s) as filed.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely,



Catherine L. Jones  
Director, EP Examinations

cc Amy A. Null